

A Guide to Filing Real Estate Abatements

Town of Abington
Fiscal Year 2014

Before you begin:

- Please read the entire application for abatement carefully.
- The Board of Assessors are prevented by law from granting an abatement unless it is filed appropriately and on time.
- The application must be delivered to the Assessor's Office, or postmarked by February 3, 2014.
- If the application is hand-delivered to the wrong office, and not given to the Assessor's Office until after the deadline, it will be considered late.

There are 3 main reasons to file an abatement:

- 1) Overvaluation
 - Is your assessed valuation more than the fair cash value of your property on January 1, 2013 for any reason (including clerical and data processing errors or assessment of property that is non-existent or not taxable to you)?
- 2) Disproportionate Assessment
 - Is your value disproportionately assessed in comparison with other properties?
- 3) Incorrect Usage Classification.
 - Is your property incorrectly classified as residential, commercial, or industrial property?

Remember...

- An abatement application is filed because you disagree with the valuation and/or the data, not the taxes.

Applying due to overvaluation:

- A) Based on sales market activities
 - Be sure to indicate your opinion of value on the application
 - Also, be sure to include sales of properties with very similar characteristics to your own property.
 - Remember to use sales analysis based on the last full calendar year (for Fiscal 2014's values, use qualified Calendar 2012 sales).
- B) Based on assessed values of similar properties.
 - Be sure to indicate your opinion of value on the application
 - Include a list of properties very similar to your own, and their assessed values.

Disproportionate Assessment:

- You must indicate your opinion of the value on the application.
- You must also supply us with a list of similar properties, to substantiate your claim of disproportionate assessment.
- Be sure to take a property's size, style of building, age, etc. into consideration when compiling your list.

Incorrect Usage:

- Is your property incorrectly classified as residential, commercial, or industrial property; for example: are you currently classified as a mixed-use property, but it is actually 100% residential.

What happens if I file?

- 1) The Deputy Assessor will investigate the claims made on the application and present his findings to the Board of Assessors.
- 2) The Board of Assessors will vote to determine if an abatement is warranted.

If you wish to be present at the meeting, please let the Deputy Assessor know, so he can inform you when the meeting will be scheduled.

If you intend to distribute additional information at the meeting, please make every effort to present it to the Deputy Assessor as soon as possible.

A delay in receiving information and supporting documentation may result in a delay of action on your application.

What happens if I file?

- 3) You will be notified, by mail, of the decision of the Board of Assessors.
- You may appeal the decision of the Board of Assessors to the Appellate Tax Board, which must be filed within three months of the date the assessors acted on your application, or the date your application was deemed denied, whichever is applicable.

Remember:

- The Assessor's Office is available to assist you and answer any questions you may have about your valuation.
- Call our office at: 781-982-2107 if you have any questions.
- The Town Hall hours are:
Monday – Thursday: 8:30am to 4:30pm
Friday: 8:30am to 12:30pm.